

**AR1328** ARKANSAS INDIVIDUAL INCOME TAX RETURN  
Working Taxpayer Credit

**2002**

Name	Social Security Number
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**GENERAL INSTRUCTIONS**

Qualifying taxpayers may claim a credit of up to fifty dollars (\$50.00) against their Arkansas Individual Income Tax liability based on the amount of Old Age, Survivors and Disability Insurance (OASDI) tax paid, otherwise known as Social Security Tax.

**Note:** For self-employed taxpayers who pay both the employer and the employee portions of the Social Security Tax, the amount of the credit is computed on one-half of the Social Security Tax paid on their qualifying income.

**TAXPAYERS WHO DO NOT QUALIFY FOR THE WORKING TAXPAYER CREDIT:**

1. TAXPAYERS WHO USE THE LOW INCOME TAX TABLE. The Working Taxpayer Credit is included in the Low Income Tax Tables therefore taxpayers using this table are not required to calculate the credit.
2. TAXPAYERS WHO CLAIM THE FIRST \$6000 EXEMPTION FOR MILITARY COMPENSATION PAY, EMPLOYER SPONSORED PENSION INCOME, OR QUALIFIED IRA DISTRIBUTIONS. You may elect **not** to claim the exemption and take the credit.
3. TAXPAYERS WHO CLAIM THE BORDER CITY EXEMPTION. You may elect **not** to claim the exemption and take the credit.

Complete the form below to compute the credit amount.

<b>Part A</b>	<b>You</b>		<b>Spouse</b>	
	YES	NO	YES	NO
1. Did you or your spouse use the Low Income Tax Table? .....				
2. Did you or your spouse claim an exemption for Military Compensation or Pension/Qualified IRA Income? ....				
3. Did you or your spouse claim the border city exemption on all or part of your income earned in 2002? .....				

If you answer "yes" to either questions 1, 2, or 3 above, then you are ineligible for the credit. **Do not complete this form.** Only taxpayers answering **NO** to questions **1, 2, AND 3** can take advantage of the credit. If one taxpayer is disqualified, it **DOES NOT** automatically disqualify the other taxpayer. Qualifying taxpayer(s) complete Part B below.

<b>Part B</b>	<b>A. Your Income</b>	<b>B. Spouse's Income</b>
1. Wages, salaries, tips, etc. from box 3 of your W-2 .....		
2. Wages, salaries, not subject to OASDI tax, but subject to a similar tax .....		
3. Military compensation pay, enter gross amount .....		
4. Minister's income: _____ Less rental value: _____ . .....		
5. Net farm income or (loss) from Federal Schedule F. [If combined amount is a loss, do not subtract - enter zero (0)] .....		
6. Net profit or (loss) from Federal Schedule C or CEZ and income from partnerships: [If combined amount is a loss, do not subtract - enter zero (0)] .....		
7. Total income eligible for the Working Taxpayer Credit. Add lines 1 through 6 .....	•	•
8. Allowable credit from Working Taxpayer Credit Schedule: (on reverse side) .....		
9. TOTAL Credit: Combine lines 8A and 8B. Enter total here and on line 44 of AR1000/AR1000NR or line 17 of AR1000S: .....	•	

**From your eligible income, line 7, find your allowable credit from the table below and enter on line 8.**

## WORKING TAXPAYER CREDIT COMPUTATION SCHEDULE

IF YOUR INCOME IS      YOUR CREDIT IS		IF YOUR INCOME IS      YOUR CREDIT IS	
Under \$400	\$0	\$20,601 - 21,400	\$26
401 - 1,200	1	21,401 - 22,200	27
1,201 - 2,000	2	22,201 - 23,000	28
2,001 - 2,800	3	23,001 - 23,800	29
2,801 - 3,600	4	23,801 - 24,600	30
3,601 - 4,400	5	24,601 - 25,400	31
4,401 - 5,200	6	25,401 - 26,200	32
5,201 - 6,000	7	26,201 - 27,000	33
6,001 - 6,900	8	27,001 - 27,800	34
6,901 - 7,700	9	27,801 - 28,600	35
7,701 - 8,500	10	28,601 - 29,400	36
8,501 - 9,300	11	29,401 - 30,200	37
9,301 - 10,100	12	30,201 - 31,000	38
10,101 - 10,900	13	31,001 - 31,900	39
10,901 - 11,700	14	31,901 - 32,700	40
11,701 - 12,500	15	32,701 - 33,500	41
12,501 - 13,300	16	33,501 - 34,300	42
13,301 - 14,100	17	34,301 - 35,100	43
14,101 - 14,900	18	35,101 - 35,900	44
14,901 - 15,700	19	35,901 - 36,700	45
15,701 - 16,500	20	36,701 - 37,500	46
16,501 - 17,300	21	37,501 - 38,400	47
17,301 - 18,100	22	38,401 - 39,100	48
18,101 - 19,000	23	39,101 - 39,900	49
19,001 - 19,800	24	39,901 - 40,000	50
19,801 - 20,600	25	Over 40,000	50